FINANCIAL INFORMATION

2013-14

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TABLE OF CONTENTS

FINANCIAL INFORMATION 2013-14 **PAGE**

FINANCIAL SUMMARIES

Consolidated

Consolidated Budget of Government Reporting Entity 6

Non-Consolidated

Financial Summary 11

Revenue Summary 12

Expense Summary 13

Budgetary Income Summary by Source 14

Taxes and General Revenues by Source, 2013-14 (Chart) 16

Major Territorial and Provincial Tax Rates 18

Total Appropriations by Department/Corporation 20

O&M and Capital Expenditures, 2013-14 Budget (Chart) 21

Operation and Maintenance Appropriations Summary by Department/Corporation 22

Capital Appropriations Summary by Department/Corporation 23

Main Estimates Historical Comparison 24

O&M and Capital Expenditures, 2009-10 to 2013-14 (Chart) 25

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CONSOLIDATED SUMMARY

GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY [1]
($000s)

		Comparable [2]		
	2013-14 ESTIMATE	2012-13 FORECAST	2012-13 ESTIMATE	2011-12 ACTUAL
Revenues by source				
From Government of Canada	**978,986**	961,111	963,673	874,988
Taxes and general revenues	**151,178**	146,194	136,990	144,976
Income from investment in government business enterprises [3]	**19,662**	9,490	9,629	12,710
Funding and service agreements with other parties	**54,690**	60,183	50,828	46,788
	1,204,516	1,176,978	1,161,120	1,079,462
Expenses by function				
Health and social services	**348,020**	311,181	302,280	282,951
Community and transportation	**251,877**	270,516	259,532	246,185
Education	**187,916**	182,734	175,088	165,217
General government	**131,903**	130,108	127,092	123,168
Natural resources	**99,404**	109,584	119,864	92,350
Justice	**64,426**	65,201	63,189	58,801
Business, tourism and culture	**41,913**	45,981	42,676	37,815
Interest on loans	**2,125**	1,700	1,700	1,074
Adjustments [4]	**(6,263)**	(18,140)	(7,206)	0
	1,121,321	1,098,865	1,084,215	1,007,561
Recovery of prior years' expenses	**0**	1,100	0	1,029
Annual Surplus	**83,195**	79,213	76,905	72,930
Accumulated Surplus, end of the year	**1,570,340**	1,487,145	1,484,837	1,407,932
Net Financial Assets, end of the year	**215,163**	222,476	172,857	183,968

(1) Includes Government of Yukon departments, Yukon College, Yukon Development Corporation, Yukon Housing Corporation, Yukon Hospital Corporation and Yukon Liquor Corporation.

(2) Restated 2012-13 Forecast, 2012-13 Estimate and 2011-12 Actual to be consistent with the 2013-14 Estimate presentation.

(3) Includes Yukon Development Corporation and Yukon Liquor Corporation.

(4) Adjustments to Estimate - estimated lapses net of prior-year revotes.
Adjustments to Forecast - estimated lapses.

GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY
2013-14 MAIN ESTIMATES
($000s)

	Departments	Other Entities [5]	Eliminations [6]	2013-14 Consolidated Estimates
Revenues by source				
From Government of Canada	972,065	6,921	0	**978,986**
Grants from Government of Yukon	0	89,376	(89,376)	**0**
Taxes and general revenues	141,779	9,997	(598)	**151,178**
Income from investment in government business enterprises [7]	10,522	9,140	0	**19,662**
Funding and service agreements with other parties	31,944	22,746	0	**54,690**
	1,156,310	138,180	(89,974)	**1,204,516**
Expenses by function				
Health and social services	339,160	66,580	(57,720)	**348,020**
Community and transportation	242,188	20,821	(11,132)	**251,877**
Education	170,701	35,654	(18,439)	**187,916**
General government	131,903	0	0	**131,903**
Natural resources	99,404	0	0	**99,404**
Justice	64,426	0	0	**64,426**
Business, tourism and culture	41,913	0	0	**41,913**
Interest on loans	0	2,125	0	**2,125**
Adjustments	(6,263)	0	0	**(6,263)**
	1,083,432	125,180	(87,291)	**1,121,321**
Surplus for the year	72,878	13,000	(2,683)	**83,195**

(5) Includes Yukon College, Yukon Hospital Corporation and Yukon Housing Corporation. Budgets of these entities are based on the information available at the time of the preparation of the Main Estimates.

(6) Changes made to remove inter-company revenues and expenditures from the consolidated estimates.

(7) Includes Yukon Development Corporation and Yukon Liquor Corporation.

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NON-CONSOLIDATED SUMMARIES

Accounting Reporting Change Restatement

Effective for the fiscal year 2012-13, the Government was required to adopt the new accounting standards for government transfers and tax revenues issued by the Public Sector Accounting Board. And effective for the fiscal year 2013-14, the Government implemented an accounting change relating to compensated absences. The accounting changes have been applied retroactively and all comparative year amounts presented in this document are restated.

In summary, the major effect of these accounting changes is to increase the 2011-12 opening Accumulated Surplus by $547,739,000. The restated figures detailed below have not been audited and are included only to reflect prior periods on a comparative basis to the 2013-14 Main Estimates presentation.

Accumulated Surplus:

Opening 2011-12 Accumulated Surplus (as previously reported)	$514,897,000
Restatements:	
Add:	
Unamortized balance of Deferred Capital Contributions at March 31, 2011	$553,630,000
Deduct:	
Compensated absences liability at March 31, 2011	($4,290,000)
Prepaid grants and transfer payments at March 31, 2011	($1,601,000)
Opening 2011-12 Accumulated Surplus (restated)	$1,062,636,000

FINANCIAL SUMMARY
($000s)

	2013-14 ESTIMATE	Comparable 2012-13 FORECAST	Comparable 2012-13 ESTIMATE	2011-12 ACTUAL
Calculation of Surplus / (Deficit)				
Revenue	**1,156,310**	1,137,406	1,128,141	1,043,232
Expenses	**(1,083,432)**	(1,056,333)	(1,048,132)	(981,762)
Annual Surplus	**72,878**	81,073	80,009	61,470
Accumulated Surplus, beginning of year [1]	**1,205,179**	1,124,106	1,099,555	1,062,636
Accumulated Surplus, end of year	**1,278,057**	1,205,179	1,179,564	1,124,106
Calculation of Net Financial Assets				
Net financial assets, beginning of year	**123,266**	70,711	45,081	28,443
Surplus / (Deficit) for the year	**72,878**	81,073	80,009	61,470
Effect of change in non-financial assets	**(69,447)**	(28,518)	(28,425)	(19,202)
Net financial assets, end of year	**126,697**	123,266	96,665	70,711

[1] Restated 2012-13 Forecast, 2012-13 Estimate and 2011-12 Actual to be consistent with the 2013-14 Estimate presentation.

REVENUE SUMMARY
($000s)

	2013-14 ESTIMATE	Comparable 2012-13 FORECAST	Comparable 2012-13 ESTIMATE	2011-12 ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	**816,647**	767,159	767,159	704,686
Canada Health Transfer	**31,807**	29,670	29,670	27,383
Canada Social Transfer	**12,662**	11,938	11,938	11,559
Wait Times Reduction Transfer	**259**	252	252	252
	861,375	809,019	809,019	743,880
RECOVERIES FROM CANADA				
Operation and Maintenance	**75,027**	87,105	97,360	74,554
Capital	**35,663**	55,248	50,834	43,806
	110,690	142,353	148,194	118,360
THIRD-PARTY RECOVERIES				
Operation and Maintenance	**13,669**	13,358	13,495	13,263
Capital	**18,275**	26,618	19,355	20,386
	31,944	39,976	32,850	33,649
TAXES AND GENERAL REVENUES				
Tax Revenue	**123,293**	118,517	111,689	114,820
Other Revenue	**29,008**	27,541	26,389	32,523
	152,301	146,058	138,078	147,343
TOTAL REVENUES [1]	**1,156,310**	1,137,406	1,128,141	1,043,232

(1) Restated 2012-13 Forecast, 2012-13 Estimate and 2011-12 Actual to be consistent with the 2013-14 Estimate presentation.

EXPENSE SUMMARY
RECONCILIATION OF APPROPRIATIONS BY DEPARTMENT / CORPORATION
($000s)

DEPARTMENT / CORPORATION	2013-14 ESTIMATE	Comparable 2012-13 FORECAST	Comparable 2012-13 ESTIMATE	2011-12 ACTUAL
Yukon Legislative Assembly	**6,484**	6,236	6,211	4,931
Elections Office	**385**	451	451	920
Office of the Ombudsman	**826**	768	672	550
Child and Youth Advocate Office	**489**	477	477	450
Executive Council Office	**24,484**	23,306	23,572	20,231
Community Services	**169,242**	181,884	186,329	164,318
Economic Development	**15,700**	17,864	15,740	13,219
Education	**181,340**	152,052	145,815	145,413
Energy, Mines and Resources	**65,493**	72,565	87,902	58,490
Environment	**34,528**	32,470	30,798	30,337
Finance	**8,118**	7,972	7,908	7,328
French Language Services Directorate	**2,526**	2,024	2,024	1,988
Health and Social Services	**337,638**	293,594	287,603	269,630
Highways and Public Works	**201,061**	202,739	185,915	174,111
Justice	**65,075**	64,090	62,851	71,487
Public Service Commission	**39,359**	38,717	38,717	36,511
Tourism and Culture	**24,448**	26,485	24,690	23,306
Women's Directorate	**2,867**	5,233	4,805	1,739
Yukon Development Corporation	**5,975**	5,975	5,725	4,313
Yukon Housing Corporation	**39,084**	40,143	33,542	32,972
Yukon Liquor Corporation	**one dollar**	one dollar	one dollar	0
Loan Capital and Loan Amortization	**5,000**	5,000	5,000	0
Total Appropriated Amounts [1]	**1,230,122**	1,180,045	1,156,747	1,062,244
Tangible Capital Assets (net)	**(73,690)**	(40,373)	(34,370)	(13,187)
Investment in Land Development	**(29,925)**	(29,984)	(34,684)	(39,727)
Expenditures on Loan Programs	**(17,600)**	(19,500)	(17,700)	(9,470)
Other Adjustments (net)	**(25,475)**	(33,855)	(21,861)	(18,098)
Total Expenses [1]	**1,083,432**	1,056,333	1,048,132	981,762

[1] Restated 2012-13 Forecast, 2012-13 Estimate and 2011-12 Actual to be consistent with the 2013-14 Estimate presentation.

BUDGETARY INCOME SUMMARY BY SOURCE

SOURCE	2013-14 ESTIMATE		Comparable 2012-13 FORECAST		Comparable 2012-13 ESTIMATE		2011-12 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
TRANSFERS FROM CANADA								
Canada Health Transfer	**31,807**	**2.8**	29,670	2.6	29,670	2.6	27,383	2.6
Canada Social Transfer	**12,662**	**1.1**	11,938	1.0	11,938	1.1	11,559	1.1
Other Transfers	**259**	**0.0**	252	0.0	252	0.0	252	0.0
Grant from Canada	**816,647**	**70.6**	767,159	67.4	767,159	68.0	704,686	67.5
Subtotal Transfers from Canada	**861,375**	**74.5**	809,019	71.1	809,019	71.7	743,880	71.3
RECOVERIES								
Government of Canada								
Type II Mine Sites	**27,039**	**2.3**	35,036	3.1	49,985	4.4	24,972	2.4
Child Welfare	**7,557**	**0.7**	7,557	0.7	7,557	0.7	8,529	0.8
Labour Market Development Agreement	**4,865**	**0.4**	4,974	0.4	4,865	0.4	4,829	0.5
Land Claims Implementation	**2,971**	**0.3**	2,963	0.3	3,169	0.3	2,671	0.3
French Language Programs	**2,239**	**0.2**	2,285	0.2	2,243	0.2	2,321	0.2
French Language Services	**1,750**	**0.2**	1,750	0.2	1,750	0.2	1,750	0.2
Young Offenders	**1,302**	**0.1**	1,302	0.1	1,302	0.1	1,406	0.1
Inuvialuit Final Agreement	**985**	**0.1**	1,055	0.1	985	0.1	1,154	0.1
Legal Aid	**934**	**0.1**	934	0.1	934	0.1	1,005	0.1
Infrastructure Funding Programs								
Building Canada Fund	**31,933**	**2.8**	50,965	4.5	47,415	4.2	29,606	2.8
Other Infrastructure Funding	**62**	**0.0**	1,859	0.2	1,566	0.1	8,026	0.8
Other	**29,053**	**2.5**	31,673	2.8	26,423	2.3	32,091	3.1
	110,690	**9.6**	142,353	12.5	148,194	13.1	118,360	11.3
Third-Party Recoveries								
Alaska Highway (Shakwak)	**17,500**	**1.5**	24,732	2.2	15,000	1.3	19,766	1.9
French Language Programs	**224**	**0.0**	224	0.0	224	0.0	237	0.0
Third-Party Health Care Costs	**3,594**	**0.3**	3,594	0.3	3,594	0.3	3,881	0.4
Canada Health Infoway	**275**	**0.0**	1,286	0.1	3,800	0.3	451	0.0
Airports	**1,716**	**0.1**	1,639	0.1	1,623	0.1	1,680	0.2
Other	**8,635**	**0.7**	8,501	0.7	8,609	0.8	7,634	0.7
	31,944	**2.8**	39,976	3.5	32,850	2.9	33,649	3.2
Subtotal Recoveries	**142,634**	**12.3**	182,329	16.0	181,044	16.0	152,009	14.6

BUDGETARY INCOME SUMMARY BY SOURCE (Cont'd)

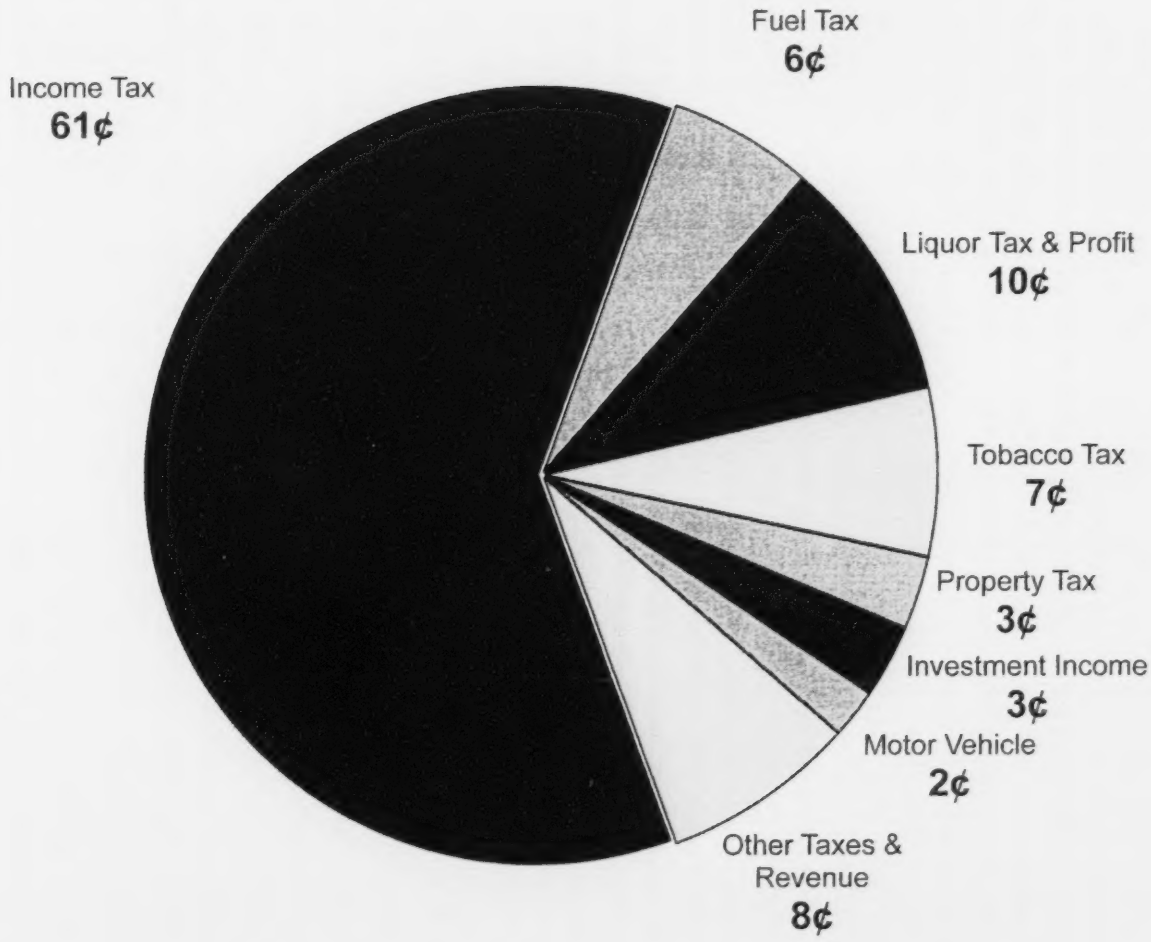
SOURCE	2013-14 ESTIMATE		Comparable 2012-13 FORECAST		2012-13 ESTIMATE		2011-12 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
TAXES AND GENERAL REVENUES								
TAX REVENUE								
Personal Income Tax	**71,128**	**6.2**	67,023	5.9	60,602	5.4	62,697	6.0
Corporate Income Tax	**21,397**	**1.9**	20,702	1.8	20,702	1.8	21,750	2.1
Property Tax	**3,975**	**0.3**	3,975	0.3	3,862	0.3	3,923	0.4
Grant-in-Lieu of Property Tax	**150**	**0.0**	150	0.0	150	0.0	176	0.0
Fuel Oil Tax - Diesel	**4,585**	**0.4**	4,458	0.4	4,458	0.4	4,125	0.4
Fuel Oil Tax - Other	**4,212**	**0.4**	4,351	0.4	4,351	0.4	4,028	0.4
Insurance Premium Tax	**2,646**	**0.2**	2,560	0.2	2,337	0.2	2,462	0.2
Tobacco Tax	**10,817**	**0.9**	11,083	1.0	11,083	1.0	11,610	1.1
Liquor Tax	**4,383**	**0.4**	4,215	0.4	4,144	0.4	4,049	0.4
	123,293	**10.7**	118,517	10.4	111,689	9.9	114,820	11.0
OTHER REVENUE								
Liquor Profit	**10,522**	**0.9**	9,490	0.8	9,629	0.9	8,865	0.8
Investment Income and Other Interest	**4,489**	**0.4**	4,894	0.4	4,044	0.4	4,572	0.4
Licences, Fees, Registrations and Permits:								
Motor Vehicle	**3,591**	**0.3**	3,591	0.3	3,591	0.3	4,891	0.5
Business and Professional	**3,211**	**0.3**	2,467	0.2	2,467	0.2	3,734	0.4
Lands, Mines and Forestry	**3,030**	**0.3**	3,321	0.3	2,880	0.3	5,431	0.5
Hunting, Fishing and Outfitting	**616**	**0.1**	616	0.1	616	0.1	629	0.1
Building Safety	**560**	**0.0**	290	0.0	290	0.0	653	0.1
Campground Permits	**306**	**0.0**	306	0.0	306	0.0	309	0.0
Land Titles	**240**	**0.0**	240	0.0	240	0.0	371	0.0
Other	**373**	**0.0**	373	0.0	373	0.0	483	0.0
Land and Mineral Leases and Royalties	**233**	**0.0**	233	0.0	233	0.0	340	0.0
Fines	**408**	**0.0**	408	0.0	408	0.0	548	0.1
Gain on Sale of Land	**200**	**0.0**	200	0.0	200	0.0	403	0.0
Aviation Operations	**1,061**	**0.1**	944	0.1	944	0.1	1,153	0.1
Miscellaneous	**168**	**0.0**	168	0.0	168	0.0	141	0.0
	29,008	**2.5**	27,541	2.4	26,389	2.3	32,523	3.1
Subtotal Taxes and General Revenues	**152,301**	**13.2**	146,058	12.8	138,078	12.2	147,343	14.1
TOTAL BUDGETARY INCOME [1] **(Total Transfers from Canada, Recoveries and Taxes and General Revenues)**	**1,156,310**	**100.0**	1,137,406	100.0	1,128,141	100.0	1,043,232	100.0

(1) Restated 2012-13 Forecast, 2012-13 Estimate and 2011-12 Actual to be consistent with the 2013-14 Estimate presentation.

GOVERNMENT OF YUKON

TAXES AND GENERAL REVENUES BY SOURCE

2013-14



Note: Represents the portion by source of each dollar of locally raised revenue.

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MAJOR TERRITORIAL AND PROVINCIAL TAX RATES
February 2013 [1]

	PERSONAL INCOME TAX			CORPORATE INCOME TAX			COMMODITY TAXES			
	BASIC RATE %	TAX BRACKETS (TAX ON INCOME) [2]	HIGH INCOME SURCHARGE % [3]	GENERAL RATE %	SMALL BUSINESS %	MANUFACTURING & PROCESSING %	RETAIL SALES % [4]	TOBACCO ¢/25 cigs	UNLEADED GAS ¢/litre	DIESEL FUEL ¢/litre
Yukon	7.04	≤ $43,561	5.0	15.00	4.00	2.50	--	525.00	6.20	7.20
	9.68	$43,562 - 87,123								
	11.44	$87,124 - 135,054								
	12.76	>$135,054								
Northwest Territories [5]	5.90	≤ $39,453	--	11.50	4.00	11.50	--	715.00	10.70/6.40	9.10
	8.60	$39,454 - 78,908								
	12.20	$78,909 - 128,286								
	14.05	>$128,286								
Nunavut [6]	4.00	≤ $41,535	--	12.00	4.00	12.00	--	625.00	10.70/6.40	9.10
	7.00	$41,536 - 83,071								
	9.00	$83,072 - 135,054								
	11.50	>$135,054								
British Columbia [7]	5.06	≤ $37,568	--	10.00	2.50	10.00	7.0	462.50	21.17	22.67
	7.70	$37,569 - 75,138								
	10.50	$75,139 - 86,268								
	12.29	$86,269 - 104,754								
	14.70	> $104,754								
Alberta	10.00	all income	--	10.00	3.00	10.00	--	500.00	9.00	9.00
Saskatchewan [8]	11.00	≤ $42,906	--	12.00	2.00	10.00	5.0	525.00	15.00	15.00
	13.00	$42,907 - 122,589								
	15.00	> $122,589								
Manitoba [9]	10.80	≤ $31,000	--	12.00	0.00	12.00	7.0	625.00	14.00	14.00
	12.75	$31,001 - 67,000								
	17.40	> $67,000								
Ontario [10]	5.05	≤ $39,723	20.0/36.0	11.50	4.50	10.00	8.0	308.75	14.70	14.30
	9.15	$39,724 - 79,448								
	11.16	$79,449 - 509,000								
	12.16	> $509,000								
Quebec [11]	16.00	≤ $41,095	--	11.90	8.00	11.90	9.975	322.50	18.20	19.20
	20.00	$41,096 - 82,190								
	24.00	$82,191 - 100,000								
	25.75	> $100,000								
New Brunswick [12]	9.10	≤ $38,954	--	10.00	4.50	10.00	8.0	425.00	13.60	19.20
	12.10	$38,955 - 77,908								
	12.40	$77,909 - 126,662								
	14.30	>$126,662								
Prince Edward Island [13]	9.80	≤ $31,984	10.0	16.00	1.00	16.00	10.0	635.00	15.80	20.20
	13.80	$31,985 - 63,969								
	16.70	> $63,969								
Nova Scotia [14]	8.79	≤ $29,590	--	16.00	3.50	16.00	10.0	538.00	15.50	15.40
	14.95	$29,591 - 59,180								
	16.67	$59,181 - 93,000								
	17.50	$93,001 - 150,000								
	21.00	>$150,000								
Newfoundland	7.70	≤ $33,748	--	14.00	4.00	5.00	8.0	475.00	16.50	16.50
	12.50	$33,749 - 67,496								
	13.30	> $67,496								

MAJOR TERRITORIAL AND PROVINCIAL TAX RATES
February 2013 [1]

Notes to Table:

(1) Rate changes may have occurred since the time of the survey (February, 2013). Reference should be made to each jurisdiction's Department of Finance to determine current rates or upcoming rate changes.

(2) Income tax brackets are indexed using the Consumer Price Index in New Brunswick, Saskatchewan, Northwest Territories, Nunavut, and Yukon.

(3) The following jurisdictions levy a surcharge on personal income tax: Prince Edward Island - 10% of provincial tax in excess of $12,500; Ontario - 20% of provincial tax in excess of $4,289 and 36% of provincial tax in excess of $5,489; Yukon - 5% of territorial tax in excess of $6,000.

(4) Provincial share of Harmonized Sales Tax for Newfoundland, New Brunswick, and Nova Scotia. British Columbia and Ontario moved to Harmonized Sales Tax July 1, 2010. Following a July 2011 referendum decision British Columbia will revert to a provincial sales tax at a rate of 7%. Harmonized sales tax will be eliminated by March 31, 2013. Effective April 1, 2013 Prince Edward Island will adopt Harmonized Sales Tax; provincial share will be 9%.

(5) Northwest Territories - Two tax rates exist for gasoline - for highway usage (10.7 cents per litre) and for off-highway usage (6.4 cents per litre). The 6.4 cent rate applies for communities not on the highway system.

(6) Nunavut - Two tax rates exist for gasoline - for highway usage (10.7 cents per litre) and for off-highway usage (6.4 cents per litre). Effective February 24, 2012 tobacco tax increased by 4 cents per cigarette from 21 cents to 25 cents per cigarette.

(7) British Columbia - For 2014 and 2015 tax years a new temporary tax bracket and rate will be introduced: 16.8% on taxable income over $150,000. General Corporate tax rate will be increased to 11% effective April 1, 2013. Tobacco tax rates will increase to 21.3 cents per cigarette effective April 1, 2013 and again effective October 1, 2013 to 22.3 cents per cigarette. Fuel tax rates are for fuel on highways and include carbon tax rates of 6.67 cents per litre for gas and 7.67 cents per litre for diesel. Rates do not include regional taxes. Carbon tax increased July 1, 2012 from 5.56 cents per litre for gasoline and from 6.39 cents per litre for diesel.

(8) Saskatchewan - Small business rate decreased from 4.5% on July 1, 2011.

(9) Manitoba - The small business income tax was eliminated as of December 1, 2010. Effective April 17, 2012 tobacco tax increased from 22.5 cents per cigarette. Effecive May 1, 2012 gasoline and diesel tax increased from 11.5 cents per litre.

(10) Ontario - General corporate income tax rate reduced from 12% July 1 , 2011. A rate freeze took effect for 2012 until budget is balanced; scheduled to be balanced in 2017-18 at which time rate will be further reduced to 11% and to 10% July 1 each year.

(11) Quebec - Effective January 1, 2013 a new tax bracket and rate was introduced; 25.75% on taxable income over $100,000. Quebec Sales Tax increased from 9.5% effective January 1, 2013. Tobacco tax increased from 10.9 cents per cigarette on November 21, 2012. Gasoline and diesel tax has increased by 1 cent per litre April 1 each year until 2013. Gasoline rate includes 0.8 cent per litre carbon tax; diesel rate includes 0.9 cent per litre carbon tax.

(12) New Brunswick - Small business rate decreased from 5% effective January 1, 2012. General corporate income tax rate lowered from 11% on July 1, 2011. Effective March 23, 2011 tobacco tax increased from 11.75 cents per cigarette to 17 cents per cigarette, gasoline tax increased from 10.7 cents per litre and diesel tax increased from 16.9 cents per litre. Provincial share of Harmonized Sales Tax lowered to 10% July 1, 2011.

(13) Prince Edward Island - Tax rate for both gas and diesel includes 10.7% tax on the estimated wholesale price (to a maximum of 8.7 cents per litre). The flat rate component is 11.5 cents per litre for diesel and 7.1 cents per litre for gasoline, plus 10.7% *ad valorem* component. The tax rates change on the first day of each month. The rates listed are for February 2013.

(14) Nova Scotia - Small business rate was reduced from 4.0% effective January 1, 2013. There is currently no surtax; however if Nova Scotia tables a budget surplus in its 2012-2013 fiscal year the $150,000 bracket and the 21% rate will be eliminated, and the 10% surtax on provincial income exceeding $10,000 will be reinstated.

TOTAL APPROPRIATIONS BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2013-14 ESTIMATE		Comparable 2012-13 FORECAST		2012-13 ESTIMATE		2011-12 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
Yukon Legislative Assembly	6,484	0.5	6,236	0.5	6,211	0.5	4,931	0.4
Elections Office	385	0.0	451	0.0	451	0.0	920	0.1
Office of the Ombudsman	826	0.1	768	0.1	672	0.1	550	0.1
Child and Youth Advocate Office	489	0.0	477	0.0	477	0.0	450	0.0
Executive Council Office	24,484	2.0	23,306	2.0	23,572	2.0	20,231	1.9
Community Services	169,242	13.8	181,884	15.4	186,329	16.1	164,318	15.5
Economic Development	15,700	1.3	17,864	1.5	15,740	1.4	13,219	1.2
Education	181,340	14.7	152,052	12.9	145,815	12.6	145,413	13.7
Energy, Mines and Resources	65,493	5.3	72,565	6.2	87,902	7.6	58,490	5.5
Environment	34,528	2.8	32,470	2.8	30,798	2.7	30,337	2.9
Finance	8,118	0.7	7,972	0.7	7,908	0.7	7,328	0.7
French Language Services Directorate	2,526	0.2	2,024	0.2	2,024	0.2	1,988	0.2
Health and Social Services	337,638	27.5	293,594	24.9	287,603	24.9	269,630	25.4
Highways and Public Works	201,061	16.3	202,739	17.2	185,915	16.1	174,111	16.4
Justice	65,075	5.3	64,090	5.4	62,851	5.4	71,487	6.7
Public Service Commission	39,359	3.2	38,717	3.3	38,717	3.4	36,511	3.4
Tourism and Culture	24,448	2.0	26,485	2.2	24,690	2.1	23,306	2.2
Women's Directorate	2,867	0.2	5,233	0.4	4,805	0.4	1,739	0.2
Yukon Development Corporation	5,975	0.5	5,975	0.5	5,725	0.5	4,313	0.4
Yukon Housing Corporation	39,084	3.2	40,143	3.4	33,542	2.9	32,972	3.1
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	one dollar	0.0	0	0.0
Loan Capital and Loan Amortization	5,000	0.4	5,000	0.4	5,000	0.4	0	0.0
Total Appropriations [1]	1,230,122	100.0	1,180,045	100.0	1,156,747	100.0	1,062,244	100.0

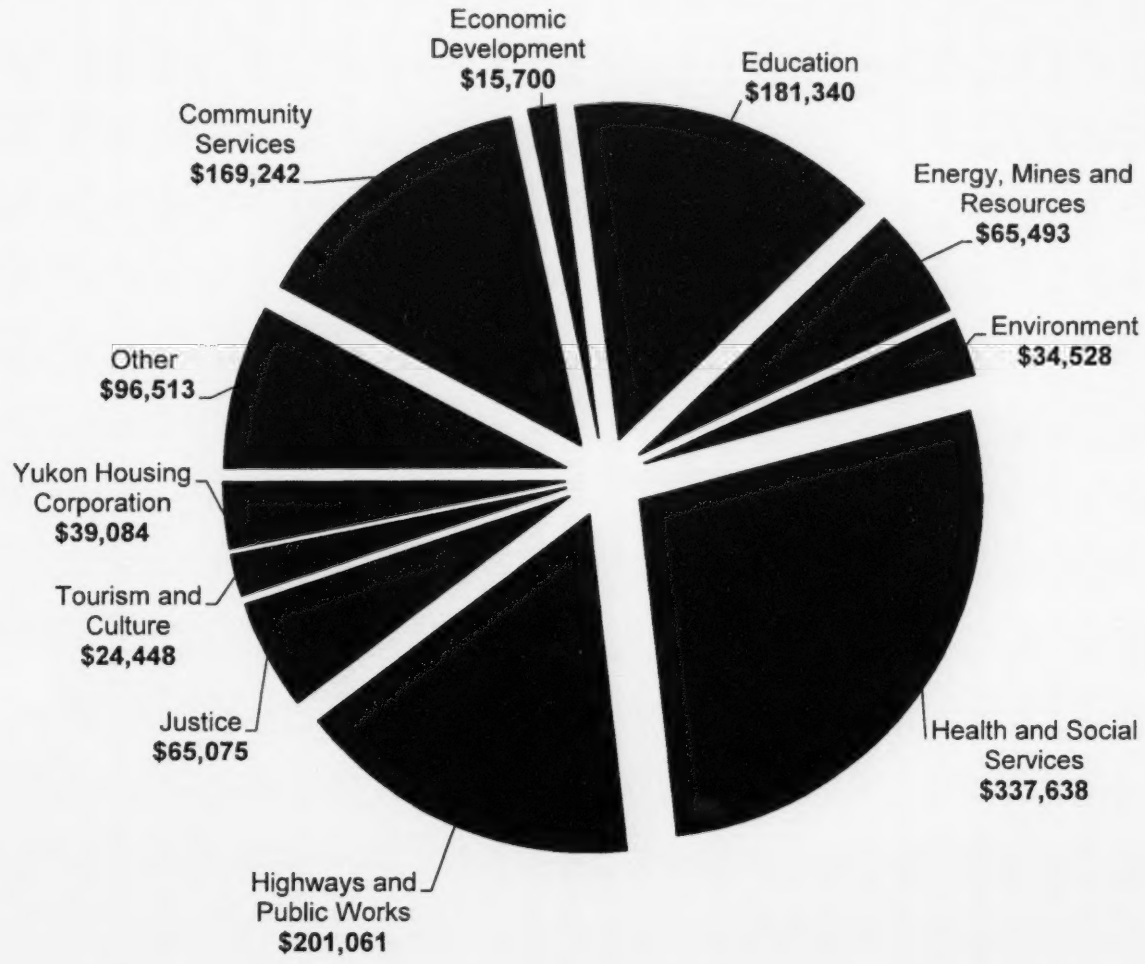
[1] Restated 2012-13 Forecast, 2012-13 Estimate and 2011-12 Actual to be consistent with the 2013-14 Estimate presentation.

GOVERNMENT OF YUKON

O&M and CAPITAL EXPENDITURES BY DEPARTMENT

2013-14 BUDGET

$000s



Note: "Other" includes Yukon Legislative Assembly, Elections Office, Office of the Ombudsman, Child and Youth Advocate Office, Executive Council Office, Finance, French Language Services Directorate, Public Service Commission, Women's Directorate, Yukon Development Corporation, Yukon Liquor Corporation and Loan Capital and Loan Amortization.

OPERATION AND MAINTENANCE
APPROPRIATION SUMMARY BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2013-14 ESTIMATE		Comparable 2012-13 FORECAST		2012-13 ESTIMATE		2011-12 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
Yukon Legislative Assembly	6,434	0.7	6,161	0.7	6,161	0.7	4,884	0.6
Elections Office	380	0.0	446	0.0	446	0.0	920	0.1
Office of the Ombudsman	824	0.1	761	0.1	666	0.1	548	0.1
Child and Youth Advocate Office	487	0.0	475	0.1	475	0.1	450	0.1
Executive Council Office	24,281	2.4	23,163	2.5	23,458	2.5	20,163	2.3
Community Services	75,833	7.8	73,364	7.8	69,494	7.5	69,862	8.1
Economic Development	14,609	1.5	16,613	1.8	14,613	1.6	12,305	1.4
Education	146,744	15.0	142,036	15.2	139,708	15.1	136,588	15.9
Energy, Mines and Resources	64,244	6.6	71,387	7.6	86,508	9.3	57,953	6.8
Environment	31,098	3.2	31,089	3.3	29,616	3.2	29,674	3.5
Finance	8,048	0.8	7,896	0.8	7,896	0.8	7,266	0.8
French Language Services Directorate	2,516	0.3	2,014	0.2	2,014	0.2	1,978	0.2
Health and Social Services	325,199	33.3	285,917	30.6	279,908	30.2	267,553	31.1
Highways and Public Works	122,563	12.5	121,361	13.0	117,134	12.6	113,983	13.2
Justice	61,108	6.3	59,903	6.4	58,627	6.3	55,585	6.5
Public Service Commission	39,283	4.0	38,615	4.1	38,615	4.2	36,463	4.2
Tourism and Culture	22,758	2.3	23,618	2.5	22,612	2.4	21,730	2.5
Women's Directorate	1,664	0.2	1,921	0.2	1,802	0.2	1,732	0.2
Yukon Development Corporation	5,975	0.6	5,975	0.7	5,725	0.6	4,313	0.5
Yukon Housing Corporation	18,302	1.9	18,126	1.9	17,755	1.9	16,326	1.9
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	one dollar	0.0	0	0.0
Loan Capital and Loan Amortization	5,000	0.5	5,000	0.5	5,000	0.5	0	0.0
Total O&M to be Voted [1]	977,350	100.0	935,841	100.0	928,233	100.0	860,276	100.0

[1] Restated 2012-13 Forecast, 2012-13 Estimate and 2011-12 Actual to be consistent with the 2013-14 Estimate presentation.

CAPITAL
APPROPRIATIONS SUMMARY BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2013-14 ESTIMATE		Comparable 2012-13 FORECAST		2012-13 ESTIMATE		2011-12 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
Yukon Legislative Assembly	50	0.0	75	0.0	50	0.0	47	0.0
Elections Office	5	0.0	5	0.0	5	0.0	0	0.0
Office of the Ombudsman	2	0.0	7	0.0	6	0.0	2	0.0
Child and Youth Advocate Office	2	0.0	2	0.0	2	0.0	0	0.0
Executive Council Office	203	0.1	143	0.1	114	0.1	68	0.0
Community Services	93,409	37.0	108,520	44.5	116,835	51.1	94,456	46.8
Economic Development	1,091	0.4	1,251	0.5	1,127	0.5	914	0.5
Education	34,596	13.7	10,016	4.1	6,107	2.7	8,825	4.4
Energy, Mines and Resources	1,249	0.5	1,178	0.5	1,394	0.6	537	0.3
Environment	3,430	1.4	1,381	0.6	1,182	0.5	663	0.3
Finance	70	0.0	76	0.0	12	0.0	62	0.0
French Language Services Directorate	10	0.0	10	0.0	10	0.0	10	0.0
Health and Social Services	12,439	4.9	7,677	3.1	7,695	3.4	2,077	1.0
Highways and Public Works	78,498	31.0	81,378	33.3	68,781	30.1	60,128	29.8
Justice	3,967	1.6	4,187	1.7	4,224	1.9	15,902	7.9
Public Service Commission	76	0.0	102	0.0	102	0.0	48	0.0
Tourism and Culture	1,690	0.7	2,867	1.2	2,078	0.9	1,576	0.8
Women's Directorate	1,203	0.5	3,312	1.4	3,003	1.3	7	0.0
Yukon Development Corporation	0	0.0	0	0.0	0	0.0	0	0.0
Yukon Housing Corporation	20,782	8.2	22,017	9.0	15,787	6.9	16,646	8.2
Total Capital to be Voted [1]	252,772	100.0	244,204	100.0	228,514	100.0	201,968	100.0

[1] Restated 2012-13 Forecast, 2012-13 Estimate and 2011-12 Actual to be consistent with the 2013-14 Estimate presentation.

MAIN ESTIMATES

HISTORICAL COMPARISON

($000s)

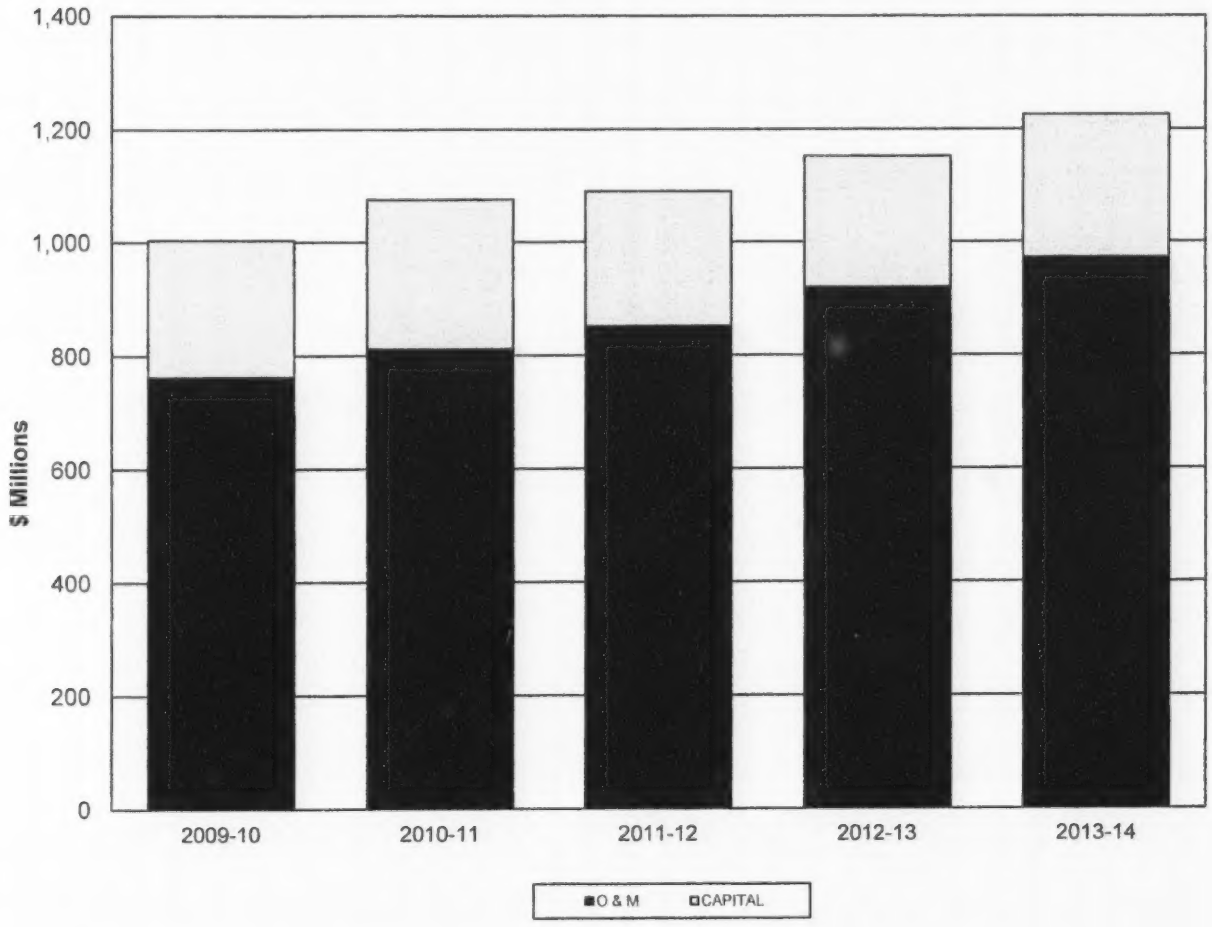
	OPERATION & MAINTENANCE	CAPITAL	TOTAL
2013-14	**972,350**	**252,772**	**1,225,122**
2012-13	920,144	231,619	1,151,763
2011-12	851,863	237,717	1,089,580
2010-11	811,886	263,516	1,075,402
2009-10	762,613	240,618	1,003,231
2008-09	696,978	202,777	899,755
2007-08	649,406	212,328	861,734
2006-07	601,301	191,702	793,003
2005-06	577,663	206,420	784,083
2004-05	543,104	162,654	705,758

Note: These figures reflect the voted expenditures as per the estimates for the relevant year and have not been restated for purposes of comparison. Figures do not include Loan Capital and Loan Amortization.

GOVERNMENT OF YUKON

O & M and CAPITAL EXPENDITURES

2009-10 TO 2013-14



NOTE: These figures reflect the voted expenditures as per the Main Estimates for the relevant year and have not been restated for purposes of comparison.

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